

**SB 6616 - S AMD 219**

By Senators Kilmer, Rolfes, Conway, Brown, Harper, Regala, Chase, Shin, Nelson, Prentice, McAuliffe, Frockt, Keiser, Ranker, Pridemore, Fraser, Murray, Hobbs, Haugen, Kohl-Welles

**NOT ADOPTED 03/03/2012**

1 On page 1, after the enacting clause, strike all material and  
2 insert the following"

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4 **"Sec. 1.** RCW 82.18.040 and 2011 1st sp.s. c 48 s 7034 are each  
5 amended to read as follows:

6 (1) Taxes collected under this chapter ((shall)) must be held in trust  
7 until paid to the state. Taxes received by the state ((shall)) must  
8 be deposited in the public works assistance account created in RCW  
9 43.155.050((:— PROVIDED, That during the fiscal year)). However: (a)  
10 From July 1, 2011, through June 30, 2013, one hundred percent of the  
11 taxes received by the state under this chapter must be deposited in  
12 the general fund for general purpose expenditures; and (b) from July  
13 1, 2013, through June 30, 2038, eighty-five percent of the taxes  
14 received by the state under this chapter must be deposited in the  
15 general fund. Any person collecting the tax who appropriates or  
16 converts the tax collected ((shall-be)) is guilty of a gross  
17 misdemeanor if the money required to be collected is not available for  
18 payment on the date payment is due. If a taxpayer fails to pay the  
19 tax imposed by this chapter to the person charged with collection of  
20 the tax and the person charged with collection fails to pay the tax to  
21 the department, the department may, in its discretion, proceed  
22 directly against the taxpayer for collection of the tax.

23 (2) The tax ((shall-be)) is due from the taxpayer within twenty- five  
24 days from the date the taxpayer is billed by the person collecting the  
25 tax.

26 (3) The tax ((shall-be)) is due from the person collecting the tax at  
27 the end of the tax period in which the tax is received from the

1 taxpayer. If the taxpayer remits only a portion of the total amount  
2 billed for taxes, consideration, and related charges, the amount  
3 remitted (~~shall~~) must be applied first to payment of the solid waste  
4 collection tax and this tax (~~shall have~~) has priority over all other  
5 claims to the amount remitted."

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11 By Senator Kilmer

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13 On page 1, line 1 of the title, after "relating to", insert  
14 "temporarily"

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EFFECT: Changes the redirection of the solid waste tax from a permanent change to a temporary redirection. 100% of the tax is redirected to the general fund during the 2011-13 biennium. 85% is redirected from FY 2014 through FY 2038. The redirection ends FY 2039 and returns to the Public Works Assistance Account.

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